

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 92-0805 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1992**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on August 27, 1992, Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for 3:00 p.m. on April 6, 1999. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. The Taxpayer has the burden of proving that the assessment is incorrect. The Taxpayer did not offer any evidence to sustain his burden of proof. Therefore, the tax properly applies to Taxpayer in this situation.

Finding

Taxpayer's protest is denied.